EXHIBIT B

CUSTOMER CLAIM

Claim Number______

Date Received______

BERNARD L. MADOFF INVESTMENT SECURITIES LLC

In Liquidation

DECEMBER 11, 2008

Irving H. Picard, Esq.
Trustee for Bernard L. Madoff Investment Securities LLC
Claims Processing Center
2100 McKinney Ave., Suite 800
Dallas, TX 75201

Provide your office and home telephone no.

OFFICE: Lax + Neville, LLP
812-696-1999

HOME:______________

Taxpayer I.D. Number (Social Security No.)
946-345-824

Account Number: 1ZA710
ROBERT KEHLMANN TRUSTEE
TRUST FBO EPHRAIM KEHLMANN
U/A DTD 12/30/72
2207 ROSE STREET
BERKELEY, CA 94709

(If incorrect, please change)

NOTE: **BEFORE COMPLETING THIS CLAIM FORM, BE SURE TO READ CAREFULLY THE ACCOMPANYING INSTRUCTION SHEET. A SEPARATE CLAIM FORM SHOULD BE FILED FOR EACH ACCOUNT AND, TO RECEIVE THE FULL PROTECTION AFFORDED UNDER SIPA, ALL CUSTOMER CLAIMS MUST BE RECEIVED BY THE TRUSTEE ON OR BEFORE March 4, 2009. CLAIMS RECEIVED AFTER THAT DATE, BUT ON OR BEFORE July 2, 2009, WILL BE SUBJECT TO DELAYED PROCESSING AND TO BEING SATISFIED ON TERMS LESS FAVORABLE TO THE CLAIMANT. PLEASE SEND YOUR CLAIM FORM BY CERTIFIED MAIL - RETURN RECEIPT REQUESTED.**

****

1. Claim for money balances as of **December 11, 2008**:
   a. The Broker owes me a Credit (Cr.) Balance of $N/A 0
   b. I owe the Broker a Debit (Dr.) Balance of $ 0

502180406

c. If you wish to repay the Debit Balance, please insert the amount you wish to repay and attach a check payable to "Irving H. Picard, Esq., Trustee for Bernard L. Madoff Investment Securities LLC." If you wish to make a payment, **it must be enclosed** with this claim form. $ 0

d. If balance is zero, insert "None." 0

2. Claim for securities as of **December 11, 2008**:

PLEASE DO NOT CLAIM ANY SECURITIES YOU HAVE IN YOUR POSSESSION.

		YES	NO
a.	The Broker owes me securities	✓	
b.	I owe the Broker securities		✓

c. If yes to either, please list below:

Date of Transaction (trade date)	Name of Security	Number of Shares or Face Amount of Bonds: The Broker Owes Me (Long)	Number of Shares or Face Amount of Bonds: I Owe the Broker (Short)
	See November 30, 2008		
	Account Statement attached		
	as Exhibit A		

Proper documentation can speed the review, allowance and satisfaction of your claim and shorten the time required to deliver your securities and cash to you. Please enclose, if possible, copies of your last account statement and purchase or sale confirmations and checks which relate to the securities or cash you claim, and any other documentation, such as correspondence, which you believe will be of assistance in processing your claim. In particular, you should provide all documentation (such as cancelled checks, receipts from the Debtor, proof of wire transfers, etc.) of your deposits of cash or securities with the Debtor from as far back as you have documentation. You should also provide all documentation or

information regarding any withdrawals you have ever made or payments received from the Debtor.

Please explain any differences between the securities or cash claimed and the cash balance and securities positions on your last account statement. If, at any time, you complained in writing about the handling of your account to any person or entity or regulatory authority, and the complaint relates to the cash and/or securities that you are now seeking, please be sure to provide with your claim copies of the complaint and all related correspondence, as well as copies of any replies that you received.
PLEASE CHECK THE APPROPRIATE ANSWER FOR ITEMS 3 THROUGH 9.

NOTE: IF "YES" IS MARKED ON ANY ITEM, PROVIDE A DETAILED EXPLANATION ON A SIGNED ATTACHMENT. IF SUFFICIENT DETAILS ARE NOT PROVIDED, THIS CLAIM FORM WILL BE RETURNED FOR YOUR COMPLETION.

		YES	NO
3.	Has there been any change in your account since December 11, 2008? If so, please explain.		✓
4.	Are you or were you a director, officer, partner, shareholder, lender to or capital contributor of the broker?		✓
5.	Are or were you a person who, directly or indirectly and through agreement or otherwise, exercised or had the power to exercise a controlling influence over the management or policies of the broker?		✓
6.	Are you related to, or do you have any business venture with, any of the persons specified in "4" above, or any employee or other person associated in any way with the broker? If so, give name(s)		✓
7.	Is this claim being filed by or on behalf of a broker or dealer or a bank? If so, provide documentation with respect to each public customer on whose behalf you are claiming.		✓
8.	Have you ever given any discretionary authority to any person to execute securities transactions with or through the broker on your behalf? Give names, addresses and phone numbers.		✓

9. Have you or any member of your family ever filed a claim under the Securities Investor Protection Act of 1970? if so, give name of that broker. ______ ✓

Please list the full name and address of anyone assisting you in the preparation of this claim form: Brian J. Neville, Esq., Lax + Neville, LLP 1412 Broadway, Suite 1407, New York, NY 10019.

If you cannot compute the amount of your claim, you may file an estimated claim. In that case, please indicate your claim is an estimated claim.

IT IS A VIOLATION OF FEDERAL LAW TO FILE A FRAUDULENT CLAIM. CONVICTION CAN RESULT IN A FINE OF NOT MORE THAN $50,000 OR IMPRISONMENT FOR NOT MORE THAN FIVE YEARS OR BOTH.

THE FOREGOING CLAIM IS TRUE AND ACCURATE TO THE BEST OF MY INFORMATION AND BELIEF.

Date April 21, 2009 Signature Robert Kehlmann, Trustee

Date ______ Signature ______

(If ownership of the account is shared, all must sign above. Give each owner's name, address, phone number, and extent of ownership on a signed separate sheet. If other than a personal account, *e.g.*, corporate, trustee, custodian, etc., also state your capacity and authority. Please supply the trust agreement or other proof of authority.)

This customer claim form must be completed and mailed promptly, together with supporting documentation, etc. to:

Irving H. Picard, Esq.,
Trustee for Bernard L. Madoff Investment Securities LLC
Claims Processing Center
2100 McKinney Ave., Suite 800
Dallas, TX 75201

LAX NEVILLE

LAX & NEVILLE, LLP
ATTORNEYS AT LAW

1412 Broadway, Suite 1407
New York, NY 10018
Tel (212) 696-1999
Fax (212) 566-4531
www.laxneville.com

BARRY R. LAX
BRIAN J. NEVILLE
DAVID S. RICH

SANDRA P. ESPINOSA

April 22, 2009

VIA CERTIFIED MAIL
RETURNED RECEIPT REQUESTED
Irving H. Picard
Trustee for Bernard L. Madoff Investment Securities LLC
Claims Processing Center
2100 McKinney Avenue, Suite 800
Dallas, TX 75201

RE: Robert Kehlmann Trustee, Trust FBO Ephraim Kehlmann U/A DTD 12/30/72 /Bernard L. Madoff Investment Securities LLC

Dear Mr. Picard:

This firm represents Robert Kehlmann Trustee, Trust FBO Ephraim Kehlmann U/A DTD 12/30/72 ("Trust FBO Ephraim Kehlmann") and has assisted in the preparation of the Trust FBO Ephraim Kehlmann Bernard L. Madoff Investment Securities LLC ("Madoff Securities") SIPC Customer Claim Form. Enclosed herein you will find a completed Customer Claim Form for the Trust FBO Ephraim Kehlmann account. Additionally, below is a description of the relationship between the Trust FBO Ephraim Kehlmann and Madoff Securities. The statements made in this letter are true and accurate to the best of our knowledge and belief, and are being provided to support the Trust FBO Ephraim Kehlmann SIPC claims.

In or about 1992, Zipora Wagreigh opened the Trust FBO Ephraim Kehlmann account for her grandson, Ephraim Kehlmann. Robert Kehlmann, Ephraim Kehlmann's father, is the

LAX NEVILLE

trustee of the Trust FBO Ephraim Kehlmann. Ephraim Kehlmann is 38 years old, married and has three children. He currently earns very limited income from freelance work, and is heavily in debt. Robert Kehlmann, as trustee, took withdrawals from the account (starting in 2006) to be paid out to his son, Ephraim Kehlmann, for living expenses and tax payments. Ephraim Kehlmann used the funds in the Madoff Securities account to tide his family through difficult economic times.

Robert Kehlmann, as trustee, received account statements and confirmations from Madoff Securities reflecting the securities purchased and showing the securities held in the account. Attached hereto as Exhibit A is the Madoff Securities account statement for the Trust FBO Ephraim Kehlmann account, dated November 30, 2008. Based upon the account statements and the confirmations, Robert Kehlmann, as trustee, at all times expected to have those securities in the Trust FBO Ephraim Kehlmann account. The balance in the Trust FBO Ephraim Kehlmann account as of the filing date is $307,224.49. *See* the November 30, 2008 account statement as Exhibit A.

CONCLUSION

Robert Kehlmann Trustee, Trust FBO Ephraim Kehlmann U/A DTD 12/30/72 is seeking the full protection of SIPA for the account as follows:

- Account No: 1-ZA710-3-0 — Robert Kehlmann Trustee, Trust FBO Ephraim Kehlmann U/A DTD 12/30/72

Total = $307,224.49

LAX NEVILLE

If there are any questions regarding this matter or if you require additional documents and information, please do not hesitate to contact me. Thank you.

Very truly yours,
Lax & Neville, LLP

By: Brian J. Neville bpe

Brian J. Neville

ENC.

EXHIBIT A

BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
New York □ London

885 Third Avenue
New York, NY 10022
(212) 230-2424
800 334-1343
Fax (212) 838-4061

Affiliated with
Madoff Securities International Limited
12 Berkeley Street
Mayfair. London W1J 8DT
Tel 020 7493 6222

ROBERT KEHLMANN TRUSTEE
TRUST FBO EPHRAIM KEHLMANN
U/A DTD 12/30/72
2207 ROSE STREET
BERKELEY CA 94709

PERIOD ENDING: 11/30/08
PAGE: 1
YOUR ACCOUNT NUMBER: 1-ZA710-3-0
YOUR TAX PAYER IDENTIFICATION NUMBER: *******5824

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
				BALANCE FORWARD		17,774.76	
11/12	252		1142	WELLS FARGO & CO NEW	29.800	7,519.60	
11/12	180		1644	HEWLETT PACKARD CO	34.900	6,289.00	
11/12	156		5468	WAL-MART STORES INC	55.830	8,715.48	
11/12	102		5970	INTERNATIONAL BUSINESS MACHS	87.270	8,905.54	
11/12	378		9794	EXXON MOBIL CORP	72.880	27,563.64	
11/12	414		10296	INTEL CORP	14.510	6,023.14	
11/12	198		14622	JOHNSON & JOHNSON	59.580	11,803.84	
11/12	270		18947	J.P. MORGAN CHASE & CO	38.530	10,413.10	
11/12	144		23273	COCA COLA CO	44.660	6,436.04	
11/12	84		27599	MCDONALDS CORP	55.370	4,654.08	
11/12	156		31925	MERCK & CO	28.550	4,459.80	
11/12	570		36251	MICROSOFT CORP	21.810	12,453.70	
11/12	288		40577	ORACLE CORPORATION	17.300	4,993.40	
11/12	114		53555	PEPSICO INC	56.410	6,434.74	
11/12	66		54057	APPLE INC	100.780	6,653.48	
11/12	486		57881	PFIZER INC	16.940	8,251.84	
11/12	114		58383	ABBOTT LABORATORIES	54.610	6,229.54	
11/12	216		62207	PROCTER & GAMBLE CO	64.080	13,849.28	
11/12	78		62709	AMGEN INC	59.160	4,617.48	
11/12	150		66533	PHILLIP MORRIS INTERNATIONAL	43.600	6,546.00	
11/12	360		67035	BANK OF AMERICA	21.590	7,786.40	
11/12	120		70859	QUALCOMM INC	33.770	4,056.40	
11/12	390		71361	CITI GROUP INC	12.510	4,893.90	
				CONTINUED ON PAGE 2			

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
New York □ London

885 Third Avenue
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800 334-1343
Fax (212) 838-4061

Affiliated with
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Mayfair, London W1J 8DT
Tel 020 7493 6222

ROBERT KEHLMANN TRUSTEE
TRUST FBO EPHRAIM KEHLMANN
U/A DTD 12/30/72
2207 ROSE STREET
BERKELEY CA 94709

PERIOD ENDING: 11/30/08
PAGE: 2
YOUR ACCOUNT NUMBER: 1-ZA710-3-0
YOUR TAX PAYER IDENTIFICATION NUMBER: *******5824

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
11/12	90		75185	SCHLUMBERGER LTD	49.480	4,456.20	
11/12	216		75687	COMCAST CORP CL A	16.510	3,574.16	
11/12	426		79511	AT&T INC	27	11,519.00	
11/12	108		80013	CONOCOPHILIPS	52.510	5,675.08	
11/12	72		83837	UNITED PARCEL SVC INC CLASS B	52.040	3,748.88	
11/12	438		84339	CISCO SYSTEMS INC	16.730	7,344.74	
11/12	126		88163	U S BANCORP	29.530	3,725.78	
11/12	150		88665	CHEVRON CORP	73.430	11,020.50	
11/12	72		92489	UNITED TECHNOLOGIES CORP	53.160	3,829.52	
11/12	762		92991	GENERAL ELECTRIC CO	19.630	14,988.06	
11/12	204		96815	VERIZON COMMUNICATIONS	30.410	6,211.64	
11/12	18		97317	GOOGLE	337.400	6,073.20	
11/12		275,000	23748	U S TREASURY BILL DUE 2/12/2009 2/12/2009	99.936		274,824.00
11/12				FIDELITY SPARTAN U S TREASURY MONEY MARKET DIV 11/12/08	DIV		13.32
11/12		22,976	18852	FIDELITY SPARTAN U S TREASURY MONEY MARKET	1		22,976.00
11/12	24,885		28220	FIDELITY SPARTAN U S TREASURY MONEY MARKET	1	24,885.00	
11/19				FIDELITY SPARTAN U S TREASURY MONEY MARKET DIV 11/19/08	DIV		3.05
				CONTINUED ON PAGE 3			

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11/19		24,885	53742	FIDELITY SPARTAN	1		24,885.00
				U S TREASURY MONEY MARKET			
11/19	25,000		58209	U S TREASURY BILL	99.926	24,981.50	
				DUE 03/26/2009			
				3/26/2009			
11/19	17,882		62778	FIDELITY SPARTAN	1	17,882.00	
				U S TREASURY MONEY MARKET			
				NEW BALANCE		34,538.07	
				SECURITY POSITIONS	MKT PRICE		
	426			AT&T INC	28.560		
	114			ABBOTT LABORATORIES	52.390		
	78			AMGEN INC	55.540		
	66			APPLE INC	92.670		
	360			BANK OF AMERICA	16.250		
	150			CHEVRON CORP	79.010		
	438			CISCO SYSTEMS INC	16.540		
	390			CITI GROUP INC	8.290		
	144			COCA COLA CO	46.870		
	216			COMCAST CORP	17.340		
				CL A			
	108			CONOCOPHILIPS	52.520		
	378			EXXON MOBIL CORP	80.150		
	762			GENERAL ELECTRIC CO	17.170		
				CONTINUED ON PAGE 4			

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PAGE: 4
YOUR ACCOUNT NUMBER: 1-ZA710-3-0
YOUR TAX PAYER IDENTIFICATION NUMBER: *******5824

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
	18			GOOGLE	292.960		
	180			HEWLETT PACKARD CO	35.280		
	414			INTEL CORP	13.800		
	102			INTERNATIONAL BUSINESS MACHS	81.600		
	270			J.P. MORGAN CHASE & CO	31.660		
	198			JOHNSON & JOHNSON	58.580		
	84			MCDONALDS CORP	58.750		
	156			MERCK & CO	26.720		
	570			MICROSOFT CORP	20.220		
	288			ORACLE CORPORATION	16.090		
	114			PEPSICO INC	56.700		
	486			PFIZER INC	16.430		
	150			PHILLIP MORRIS INTERNATIONAL	42.160		
	216			PROCTER & GAMBLE CO	64.350		
	120			QUALCOMM INC	33.570		
	90			SCHLUMBERGER LTD	50.740		
	17,882			FIDELITY SPARTAN	1		
				U S TREASURY MONEY MARKET			
	126			U S BANCORP	26.980		
	72			UNITED PARCEL SVC INC	57.600		
				CLASS B			
	25,000			U S TREASURY BILL	99.971		
				DUE 03/26/2009			
				3/26/2009			
	72			UNITED TECHNOLOGIES CORP	48.530		
				CONTINUED ON PAGE 5			

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PERIOD ENDING	PAGE
11/30/08	5

YOUR ACCOUNT NUMBER	YOUR TAX PAYER IDENTIFICATION NUMBER
1-ZA710-3-0	*******5824

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
	204			VERIZON COMMUNICATIONS	32.650		
	156			WAL-MART STORES INC	55.880		
	252			WELLS FARGO & CO NEW	28.890		
				MARKET VALUE OF SECURITIES			
				LONG SHORT			
				307,224.49			

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INVESTMENT SECURITIES LLC
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PAGE: 6
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DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
				YEAR-TO-DATE SUMMARY			
				DIVIDENDS			2,008.99
				GROSS PROCEEDS FROM SALES			2,283,368.91

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U/A DTD 12/30/72
2207 ROSE STREET
BERKELEY CA 94709

PERIOD ENDING: 11/30/08
PAGE: 1
YOUR ACCOUNT NUMBER: 1-ZA710-4-0
YOUR TAX PAYER IDENTIFICATION NUMBER: *******5824

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
				BALANCE FORWARD			17,775.00
11/12		6	44903	S & P 100 INDEX NOVEMBER 460 CALL	15.800		9,474.00
11/12	6		49229	S & P 100 INDEX NOVEMBER 450 PUT	17.800	10,686.00	
11/19		6	35333	S & P 100 INDEX DECEMBER 430 CALL	26		15,594.00
11/19	6		39658	S & P 100 INDEX DECEMBER 420 PUT	30	18,006.00	
11/19	6		43983	S & P 100 INDEX NOVEMBER 460 CALL	3	1,806.00	
11/19		6	48308	S & P 100 INDEX NOVEMBER 450 PUT	37		22,194.00
				NEW BALANCE			34,539.00
				SECURITY POSITIONS	MKT PRICE		
		6		S & P 100 INDEX DECEMBER 430 CALL	23.300		
	6			S & P 100 INDEX DECEMBER 420 PUT	16.500		
				MARKET VALUE OF SECURITIES LONG 9,900.00 SHORT 13,980.00-			

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES